

The Department may approve taxpayers' use of certain computer-generated returns. (This is a GIL).

July 22, 1999

Dear Ms. Xxxxx:

This letter is in response to your letter dated June 3, 1999. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), enclosed.

In your letter, you have stated and made inquiry as follows:

I am writing this letter on behalf of COMPANY to ask if the State of Illinois allows the use of identical computer generated tax returns in lieu of the state issued returns. We would like to be able to download our information directly onto a return without having to transcribe the needed information onto the State issued returns. Downloading the needed information onto a computer generated return would reduce transcription errors and improve the readability of the numerical figures. This would also decrease the time spent processing on our side, insuring our returns are filed timely. Finally, time would be saved during an audit because your staff would be able to tie the tax returns directly to our supporting records and spreadsheets.

Included is a copy of the form I have created. Please let me know if your state accepts filing of identical computer generated tax returns and if this form is acceptable.

The Department may approve taxpayers' use of certain computer-generated returns. We have forwarded your letter to the appropriate division that approves such requests. For additional about obtaining authorization for use of computer-generated returns please contact the Department's Taxpayer Information Division at (217) 782-3336. In general, the following conditions must be met before approval can be granted for use of computer-generated returns:

- A. The returns must contain the same information as the respective return printed by the Department;
- B. The information contained on the return must be in the same format as the respective return printed by the Department;
- C. The computer-generated returns must be on the same paper as those printed by the Department; and

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- D. In addition to the requirements stated above, the return must be otherwise similar to the respective return printed by the Department.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Melanie A. Jarvis
Associate Counsel

MAJ:msk

Enc.